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torney Docket No.: NEKA 18.612 (100806-00199)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor

Yoshihisa Matsubara, et al.

Title

METHOD FOR MANUFACTURING ...

Serial No.

09/840,386

Confirmation No.

2510

Filed

04/23/2001

Examiner

Lan Vinh

Group Art Unit

1765

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Comments on Statement of Reasons for Allowance

Sir:

The referenced application was allowed on January 13, 2006. The issue fee due on April 13, 2006 is being paid concurrently herewith.

Applicant hereby acknowledges the Examiner's Reasons for Allowance. Applicant respectfully notes that there may be additional reasons for allowance that have not been specifically cited, and which may apply to various of the allowed claims, in addition to or instead of the cited reasons. Applicant respectfully suggests that notwithstanding the Examiner's Reasons for Allowance, it is believed that each of the allowed claims is patentable in its own

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right and/or for other reasons raised during the prosecution and/or explained in the specification of this application.

To the extent that any statements regarding patentability of any claims allowed by the Examiner made by the Applicant or the Examiner in any document filed in this application are inconsistent with or not included in the Examiner's Reasons for Allowance, they are incorporated by reference herein.

Any fee due with this paper may be charged on Deposit Account No. 50-1290.

Respectfully submitted,

Brian E. Hennessey Reg. No.51,271

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U.S. Patent Application No.: 09/840,386

METHOD FOR MANUFACTURING SEMICONDUCTOR

Our Reference No.: NEKA 18.612 (100806-00199)

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